## Time : 1 Hour]

[Max. Marks : 30
Instructions to the candidates:

1) Solve Q1 of Q2, Q3 or Q4.
2) Figures to the right indicate full marks.

Q1) a) Explain the importance of economics in construction sector.
b) From the following trial balance of Vishal Ltd Prepare the balance sheet of a company as on $31^{\text {st }}$ March 2021 as per schedule III of The Companies aAct 2013.
Preliminary Expenses $=$ Rs. 50000
Provision of Employees Welfare Fund Rs. 50000
General Reserves $=$ Rs. 78000
Advances to Employees = Rs. 100000
Bills Payable = Rs. 100000
Account Receivables $=$ Rs. $P 78000$
Furniture and Fixture = Rs. 245000
Deposits with ICICI Bank = Rs. 350000
Cash at Bank $=$ Rs. 500000
Equity Share Capital = Rs. 545000
Loan from SBI $\xlongequal{\star}$ Rs. 650000
Unclaimed dividend = Rs. 15000
Goodwill = Rs. 15000
c) Write a note on Structure of construction jodustry in India.

## OR

Q2) a) What is Asset? Explain different types of Asssets.
b) From the following information prepare the Profit and Loss Account of ABC Ltd. as on $31^{\text {st }}$ March 2020.

| Particular 8 | Amount (Rs.) |
| :---: | :---: |
| Gross Profit received from trading, $\mathrm{A} / \mathrm{C}$ | 100000 |
| Manager Salary | 33000 |
| Office Lighting | 6500 |
| Office Rent | 15000 |
| Salary Paid to SAPsman? | 30000 |
| Advertisementcharges | 26500 |
| Discount Allowed ${ }^{\prime}$ | 3000 |
| Discounrreceived | 4000 |
| Dividend received | 2000 |
| Rentreceived | 1500 |
| Depreciation charges paid | 10000 |
| Repair and Maintenance | 2500 |
| Package charges | 7500 |
| Lócal Taxes | 1000 |

Q3) a) Enlist the different short ternsources of finance and explain any one in detail.
b) Explain any two types if debtin detail.
c) Calculate the leverage ratios from the following data;

| Particular 60 | Amount (RS.) |
| :---: | :---: |
| Shareholder's equity | 1988200 |
| Total assets ${ }^{\text {a }}$ | 3001100 |
| Total capital employed | 22197600 |
| Total debt | 217400 |
| Earnings available for debt service | 493200 |
| Installment amount | 36400 |
| EBIT | 493200 |
| Interest | 2500 |
| Preference Share capital + Debenture + Long têm Loan | 132100 |
| Equity share capital + Reserves | 49100 |

OR

Q4) a) What is EBIT? Calculate EBIT for ©ompany which has reported total income of Rs. 12308.68 Crore., totalexpendiature of Rs. 11278.24 crore, Interest of Rs. 43.95 crore, Texes of Rs. 140.6 crore, depreciation of Rs. 287.81 and; net profit of 558.08 crore.
b) What is capital market? An@explain any one instrument of it.
c) What is Divident Pay Quit Ratio? Calculate Divident Pay Out Ratio and retained earnings for a company which has reported net income of Rs. 22,00,000/- and for the same year the company has declared a dividend of Rs 6,00,000/-

TE/Insem-518

